10A100 (10-11)

Commonwealth of Kentucky DEPARTMENT OF REVENUE

KENTUCKY TAX REGISTRATION APPLICATION

- Incomplete or illegible applications will delay processing and will be returned.
- Print or type the application using blue or black ink only.
- Please see instructions for questions regarding completion of the application.
- Need Help? Call (502) 564-3306 or visit www.revenue.ky.gov

FOR OFFICE USE ONLY					
CRIS		Coded			
CTS CASE#		Date Coded			
CTS Person ID #		Data Entry			
NAICS	SIC	Date Data Entered			

 □ Hired employees working out-of-state with a KY residence □ Applying for additional tax accounts/Began new taxable activity □ Bidding for State Government Contract (State Vendor or Affiliates) □ Other (Specify) □ Change in Ownership □ Ownership type change-Previous type □ Purchased an existing business (See Instructions) Kentucky Limited Liability Entity Tax Kentucky Coal Severance Tax Federal ID Number (FEIN) Current Account Numbers (If Applicable) Kentucky Withholding Tax Kentucky Sales and Use Tax Kentucky Corporation Income Tax 						
To update information for your existing account(s) or report opening a new location of your current business, use Form 10A104, Update or Cancellation of Kentucky Tax Accounts. Kentucky Limited Liability Entity Tax Kentucky Coal Severance Tax						
SECTION B BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION (Must Be Completed)						
4. Legal Business Name						
5. Doing Business As (See Instructions)						
6. Federal Employer Identification Number (FEIN) 7. Kentucky Secretary of State Organization N	umber					
(Required, complete prior to submitting) (If applicable)						
8. Business Location 9. Location of Business Records						
☐ Use the same address as listed in Item 8						
Street Address (<u>DO NOT</u> List a PO Box) Street Address (<u>DO NOT</u> List a PO Box)						
City State Zip Code City State Zip C	Code					
Telephone Number County (if in Kentucky) Telephone Number County (if in Kentucky)						
10. Accounting Period Calendar Year (year ending December 31st) Fiscal Year (year ending/ (mm/dd)) 11. Ownership Type						
□ Sole Proprietorship □ Association □ Real Estate Investment Trust □ Cooperative						
☐ General Partnership ☐ Homeowner's Association ☐ Estate ☐ Other (See Instruc	ctions)					
□ Corporation □ Joint Venture □ Limited Partnership □ Limited Partnership						
□ S Corporation □ Trust □ Limited Liability Partnership (LLP or LLLP) □ Government □ Non-Profit □ Limited Liability Company (LLC)						
12. If "LIMITED LIABILITY COMPANY" is Checked Above, How Will You be Taxed for Federal Purposes?						
Single Member-Disregarded Entity, member taxed as:						
□ A. Partnership □ C. S Corporation □ Ē. Individual						
□ B. Corporation □ D. Non-Profit □ F. Other (Specify)						
13–14. OWNERSHIP DISCLOSURE-RESPONSIBLE PARTIES (REQUIRED FOR ALL OWNERSHIP TYPES)						
Full Legal Name (Last, First, Middle) Full Legal Name (Last, First, Middle)						
Residence Address Residence Address	Residence Address					
City State Zip Code City State Zip C	Code					
Social Security Number (REQUIRED) Telephone Number Social Security Number (REQUIRED) Telephone Number						
Business Title Effective Date of Title Business Title Effect	ctive Date of Title					
15. Person to contact regarding this application:						
- · · · · · · · · · · · · · · · · · · ·						
Name (Last, First, Middle) Title Daytime Telephone	Extension					

S	ECTION (C TELL US ABOUT YOUR BUSINESS OR ORGANIZATION (Must Be Completed)				
16.	A. Des	cribe the nature of your business activity in Kentucky, including any services provided.				
	B. If yo	ou make sales in Kentucky, list the products sold				
		cribe the nature of your business activity outside Kentucky, including any services provided.				
17	Do you k	nave or will you hire employees to work in Kentucky within the next 6 months?	Yes □	No □		
	(An empl	oyee is anyone to whom you pay wages, including part-time help and family members.)				
18.		vish to voluntarily withhold on Kentucky residents who work outside Kentucky or withhold on pension and nt plans?				
19.	If your b	usiness is a corporation or limited liability company choosing taxation as a corporation for Federal purposes,				
	will the F	Kentucky officers receive compensation other than dividends?		□ - No		
20.	1. Will you make retail and/or wholesale sales of tangible personal property or digital property in Kentucky?					
21	(Examples: prepared food, internet sales, downloaded music and books. See instructions for more.)					
	 Will you repair, install replacement parts, produce, fabricate, process, print or imprint tangible personal property?					
		you rent/lease tangible personal property to others, including related companies?				
24.	Will you	rent temporary lodging to others?				
		sell for or are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky?receive receipts from the breeding of a stallion to a mare in Kentucky?				
27.	Will you	make sales of motor vehicles to residents of AZ, CA, FL, IN, MA, MI, SC, or WA?				
		make sales of aviation/jet fuel?a manufacturing fee processor or a contract miner located in Kentucky?				
		sell any of the following?				
	Ye □	s No Yes No I □ A. Coal or other minerals □ □ E. Sewer services				
				1		
		I □ D. Electricity *(see instructions)				
		If you answered "YES" to ANY of questions 20 through 30 (except 30 G), you must complete SECTION E and you may SKIP questions 31 and 32.				
	<u>If y</u>	you answered "YES" to ANY of questions 30 B through 30 G, you must ALSO complete SECTION H.	Yes	No		
31.		a construction company/contractor that will bring into this state construction materials or supplies on which				
32.		ucky sales tax or equivalent has been paid?make purchases from out-of-state vendors and not pay Kentucky sales or use tax to the seller on those				
		es? (IF YOU ARE A PROFESSIONAL SERVICE BUSINESS, PLEASE SEE INSTRUCTIONS FOR IMPORTANT		_ ·		
	ADDITIO	If you answered "YES" to EITHER of questions 31 or 32, you must complete SECTION F.	Yes	No		
33.		susiness/organization a corporation, S corporation, professional service corporation, limited partnership (LP), limited	163	140		
		partnership (LLP or LLLP), professional limited liability partnership (PLLP or PLLLP), limited liability company (LLC), onal limited liability company (PLLC), association, homeowners' association, real estate investment trust (REIT),				
	regulate	d investment company (RIC), real estate mortgage investment conduit (REMIC), or similar entity created with limited	_	_		
	паршту т	or the partners, members or shareholders?				
		Sole Proprietorships and General Partnerships may SKIP questions 34 through 41.	Yes	No		
34.		orporation incorporated or limited liability entity organized under the laws of Kentucky with the Kentucky Secretary of				
	Will your	corporation/limited liability entity have its commercial domicile in Kentucky?				
		r corporation/limited liability entity own/lease any real or tangible personal property located in Kentucky?r corporation/limited liability entity have one or more individuals performing services in Kentucky?				
38.	Will your	corporation/limited liability entity maintain an interest in a pass-through entity doing business in Kentucky?				
39.		r corporation/limited liability entity derive income from or attributable to sources within Kentucky, including derived directly/indirectly from a trust/single member limited liability company doing business in Kentucky?				
40.	Will your	corporation/limited liability entity direct activities at Kentucky customers for the purpose of selling them goods				
41.		r corporation/limited liability entity own/lease any intangible property or receive payments from a related member				
		ed in KRS 141.205(1)(g) or an unrelated party for the use of intangible property in Kentucky such as royalties, e agreements, patents, trademarks, etc.?				
	ITATICITIS	If you answered "YES" to ANY of questions 34 through 41, you MUST complete SECTION G.				
		mine coal that you own or possess the mineral rights to, either by deed, lease, consent, etc.?	Yes □	No 🗆		
43.		ur company perform one or more of the following activities: chase coal for the purpose of processing and resale?				
	B. Pro	cess refuse coal?				
	-	ing means cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose.) chase and sell coal as a coal broker?	П	П		

If you answered "YES" to EITHER of questions 42 or 43, you must complete SECTION E and SECTION I.

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			FOR OFFIC	CE USE ONLY				
WH#		SU # or USE #	CP/LLET #	TELECOM #	UGRLT #		CT#	
SEC	CTION D	Must be cor	EMPLOYER'S WITH	HOLDING TAX ACCO		ough 19.		
44. Nur	Number of Kentucky employees c/o or Attn.							
45. Dat	5. Date wages/pensions first paid or will be paid (REQUIRED)			Address				
	5. Estimated annual withholding in Kentucky: □ \$0.00–\$399.99 □ \$400.00–\$1,999.99 □ \$50,000.00 or more			City State Zip Code				
7. Employer's Withholding Tax returns should be mailed to:								
	☐ Use the same address as listed on Page 1, Section B, Item 8			Mailing Telephone Numb	er -	County (if in Ker	ntucky)	
SEC	CTION E		SALES AND I ROOM TAX ACCOUNT A I if you answered "YES" to				à).	
48. Date sales began or will begin (REQUIRED) 53. Sales and Use Tax returns should be mailed to: ☐ Use the same address as listed on Page 1, Section C/o or Attn.								
19. Acc	counting Method	□ Cash □ Accru	al	Address				
50. Do	you rent tempor	ary lodging to others?	? □ Yes □ No					
51. Do	you sell new tire	es for motor vehicles?	□ Yes □ No	City		State	Zip Code	
	2. Estimated gross monthly sales tax in Kentucky: □ \$0.00–\$1,199.99 □ \$1,200.00 or more			Mailing Telephone Number County (if in Kentucky)				
SEC	CTION F	Must h	CONSUMER'S e completed if you answe	USE TAX ACCOUNT		32		
54. Dat	te purchases bega		RED)			<u> </u>		
	//_			Address				
* If	you make a one	e-time purchase only, s	ee the Instructions					
55. <i>Coi</i>	nsumers Use Tax	returns should be maile	ed to:	City	T	State	Zip Code	
	Use the same add	dress as listed on Page	1, Section B, Item 8	Mailing Telephone Numb	er	County (if in Ker	ntucky)	
				() -	-			
SEC	CTION G		TION INCOME AND/OR L npleted if you answered "\					
6. Dat	te of incorporation	n or organization		62. Corporation In be mailed to:	come and/or Lii	mited Liability E	Entity Tax returns should	
		n or organization		☐ Use the sar	ne address as I	isted on Page	1, Section B, Item 8	
58. Dat	te of qualification	with the Kentucky Secre	etary of State's Office	c/o or Attn.				
	foreign entity, dat gan or will begin ir ///	•	of pass through income	Address				
		our Kentucky activity lime personal property?	nited to the mere solicitation Yes □ No	City	T	State	Zip Code	
31. Is y	our entity an exer	mpt organization under		Mailing Telephone Numb	er	County (if in Ker	ntucky)	
11.	Yes □ No			maming rereptions radifie	~·	Journey (II III INCI	······································	

☐ Yes

□ No If yes, list the exemption type: _ 10A100 (10-11) Page 4

SECTION H TELECOMMUNICATIONS TAX ACCOUNT AND/OR UTILITY GROSS RECEIPTS LICENSE TAX ACCOUNT Must be completed if you answered "YES" to ANY questions 30 B through 30 G.

63.	Date sales of communications or utilities began or will begin (REQUIRED)	Once the account for <i>Telecommunications Tax</i> is assigned, use the following web site to set up account for filing of returns. http://revenue.ky.gov/business/Telecom.htm					
64.	Telephone (Once the account for <i>Utility Gross Receipts License Tax</i> is assigned, use the following web site to set up account for filing of returns.					
		http://revenue.ky.gov/business/uti	Ischool.htm				
	SECTION I COAL SEVERANCE/PROCESSING TAX ACCO	OUNT and/or COAL SELLER/PUnswered "YES" to EITHER questic		ERTIFICATE ID #			
65.	Date mining/processing or coal brokering operations began or will begin (REQUIRED)	c/o or Attn.					
	//	Address	Address				
66.	Coal Severance & Processing Tax returns should be mailed to:	City	State	Zip Code			
	☐ Use the same address as listed on Page 1, Section B, Item 8	Mailing Telephone Number	County (if in Ker	ntucky)			
		ON MUST BE SIGNED BELOW:					
Sign	The statements contained in this application and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign the application. Signed: Signed:						
Phone Number: Phone Number: Title: /							
and thro	For assistance in completing the application, please call the Taxpayer Registration Section at (502) 564-3306 , Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., Eastern time, or you may contact one of the Kentucky Taxpayer Service Centers or use the Telecommunications Device for the Deaf. Each office is open Monday through Friday, 8:00 a.m. to 5:00 p.m., local time. For a list of Taxpayer Service Centers and phone numbers, see the Instructions. MAIL completed application to: KENTUCKY DEPARTMENT OF REVENUE or FAX to: 502-227-0772 P.O. BOX 299, STATION 20 FRANKFORT, KENTUCKY 40602-0299						
See	Form 10A100-I, Instructions for Kentucky Tax Registration Application, for st	ep-by-step instructions and additional inf	ormation in compl	leting this application.			
	ou are applying for a withholding account and/or a sales and use tax account and w) 564-6020.	would like to receive a packet to register f	for Electronic Fun	ds Transfer (EFT), please call			
To register for cigarette tax, minerals or natural gas severance tax, motor fuels tax, or any other miscellaneous taxes or fees administered by the Department of Revenue, please visit the Department's Web site at www.revenue.ky.gov .							
	This form does not include registration with the Secretary of State, Unemployment Insurance, or Workers' Compensation Insurance. For assistance please contact those offices at the numbers below.						
	etary of State (502) 564-3490 Unemployment Insurar (800) 829-4933	nce (502) 564-2272	Workers' Comper	sation (502) 564-5550			

For assistance with other questions about starting a business in Kentucky, including special licensing and permitting requirements, business structure registration, employer responsibilities, and business development resources, visit the Business Information Clearinghouse online at www.thinkkentucky.com/BIC or call toll free 1-800-626-2250.

